



Comptroller General  
of the United States

Washington, D.C. 20548

151008

## Decision

Matter of: Scott Faulks  
File: B-252901  
Date: September 9, 1993

### DIGEST

Employees were directed to use a government-owned van to attend a training course. An employee, who chose for personal reasons not to travel in the government-owned van but to travel in his own automobile, may be reimbursed at the reduced rate of 9.5 cents per mile. See title 41 C.F.R. §§ 301-2.2(e) and 301-4.4(c) (1992).

### DECISION

The Internal Revenue Service (IRS)<sup>1</sup> requests a decision as to whether Mr. Scott Faulks is entitled to reimbursement for use of his automobile for personal reasons when a supervisor directed Mr. Faulks and other employees to travel to a training course in a government-owned van. For the following reasons, we find that Mr. Faulks may receive a reduced rate of reimbursement.

Mr. Faulks and other employees were directed to attend a training course in Milpitas, California, which is approximately 170 miles away from their official station in Fresno, California. Prior to the training, a supervisor directed that all employees who were to attend the training course travel together in a government-owned van. However, Mr. Faulks chose for personal reasons not to travel in the government-owned van, but to travel in his own automobile.<sup>2</sup> Mr. Faulks now claims full mileage reimbursement for the round trip from Fresno to Milpitas in the amount of \$85, i.e., 340 miles at 25 cents per mile.

<sup>1</sup>Robert R. Craig, Regional Controller, Western Region, San Francisco, California.

<sup>2</sup>We note that the Internal Revenue Manual 1763, Travel Handbook, section (122)(10) states that "[o]fficials will not require travelers to car-pool."

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The Federal Travel Regulation, at 41 C.F.R. § 301-2.3(e) (1992) provides that when an employee uses a privately owned conveyance as a matter of personal preference and such use is compatible with the performance of official business, although not determined to be advantageous to the government under 41 C.F.R. § 301-2.2(d)(3), such use may be authorized or approved provided that reimbursement is limited in accordance with 41 C.F.R. Part 301-4 (1992). In the present case, the IRS agrees that Mr. Faulks's use of his automobile was compatible with the performance of official business, but was determined not to be advantageous to the government.

Title 41 C.F.R. § 301-4.4c (1992) provides that when an employee would not ordinarily be authorized to use a privately owned conveyance since a government-furnished automobile is available, but nevertheless requests use of a privately owned conveyance, reimbursement may be approved at the reduced rate of 9.5 cents per mile. See also Internal Revenue Manual (IRM) 1763 (Travel Handbook) 253.2. Thus, Mr. Faulks may be reimbursed \$32.30 (340 miles at 9.5 cents per mile) rather than \$85.

*JF*  
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James F. Hinchman  
General Counsel

be held accountable for several hundred dollars incurred for services in a residence that you were permitted to occupy.

The State Department has denied your request for relief from applicable provisions of the Standard